

ABSTRACT OF THE DISCLOSURE

A silicon substrate is immersed in potassium hydroxide solution. Then, a main surface of the silicon substrate, which is immersed in the potassium hydroxide solution, is anodized by applying an electrical potential to the silicon substrate while the silicon substrate is used as an anode, so that an oxide film is formed in the main surface of the silicon substrate. Then, a main surface side of the silicon substrate is etched in the potassium hydroxide solution.